

SCHOOL CORPORATION FISCAL INDICATORS

DATA SOURCES

(for December 2018 Release)

Data displayed in the School Corporation Fiscal Indicators (“Indicators”) has been queried from the data sources listed below without modification. Where errors or omissions may exist in the below data sources, such errors or omissions may impact the accuracy and comprehensiveness of the Indicators.

Student Demographics

Free and Reduced Price Lunch: DOE Compass

(<https://compass.doe.in.gov/dashboard/statereports.aspx?type=state>), Enrollment by Ethnicity and Free/Reduced Price Meal Status, ending year of the school year corresponds to the year listed (ex. 2016-2017 school year will be displayed as 2017)

Special Education and English Language Learners: DOE Compass

(<https://compass.doe.in.gov/dashboard/statereports.aspx?type=state>), Enrollment by Special Education and English Language Learners, ending year of the school year corresponds to the year listed (ex. 2016-2017 school year will be displayed as 2017)

Net Assessed Value

Certified net assessed value data for the General Fund (0101) for the calendar year listed, DLGF webpage (www.in.gov/dlgf/8379.htm)

Population Estimates

National Center for Education Statistics (<https://nces.ed.gov/programs/edge/Demographic/ACS>)

Average Daily Membership (“ADM”)

Average Daily Membership data provided by the Indiana Department of Education.

For years 2010 through 2013, ADM was used to determine calendar year funding of tuition support for school corporations, so the ADM shown is the ADM that applied to the calendar year listed.

For years 2014 through 2017, tuition support funding was distributed based on the State fiscal year (July through June). The ADM displayed is the ADM from the fall count in the year prior to the calendar year listed as this ADM would have impacted tuition support funding and financial planning for the calendar year listed.

Starting the Fall 2015 count for fiscal year 2016, full day kindergarten students were counted as 1. Prior to that time, these students were counted as ½.

Fund Balances

Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Rainy Day Fund:* Fund 0610
- *Operational Funds:* Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Other Local Funds:* All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Operational Funds classifications
- *All Other Funds:* All funds of the school corporation not included in the above categories

Annual Deficit/Surplus

Revenues: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed

Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed

Fund Balance: Form 9 data as submitted by the school corporations to the Indiana Department of Education ("IDOE"), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Rainy Day Fund:* Fund 0610
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- *Other Local Funds:* All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Operational Funds classifications
- *All Other Funds:* All funds of the school corporation not included in the above categories

Fund Balances as Percent of Expenditures

Fund Balance: Form 9 data as submitted by the school corporations to the Indiana Department of Education ("IDOE"), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, expenditures for selected funds for Period 1 and Period 2 of the calendar year listed

Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Rainy Day Fund:* Fund 0610

- *Operational Funds:* Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)

Tuition Support per ADM as Compared to General Fund Expenditures per ADM

Tuition Support: Form 9 data as submitted by the school corporations to DOE, Section 1, Tuition Support (3111) receipts for Period 1 and Period 2 of the calendar year listed

General Fund Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100) expenditures for Period 1 and Period 2 of the calendar year listed

Revenue by Type

Local Tax Receipts: Form 9 data as submitted by the school corporations to DOE, Section 1, Local Property Taxes (1110), Income Taxes - Local Option Tax (1130), Other Taxes (1190), License Excise Tax (1211), Commercial Vehicle Excise Tax (1212), Financial Institutions Tax (1231), Local Option - Property Tax Replacement (1232), Revenue in Lieu of Taxes (1280) and Other Taxes (1290) receipts for selected funds for Period 1 and Period 2 of the calendar year listed

Other Local Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 1300 through 1999, Disposal of Real Property (5310), Disposal of Personal Property (5320), Other (5390), Return of Petty Cash (6010), Return of Cash Change (6020), Insurance (6410), and Other (6600) for selected funds for Period 1 and Period 2 of the calendar year listed

Debt Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, Bond Principal and Bank Loan Principal (5110), Premium or Accrued Interest on the Issuance of Bonds (5120), Tax Anticipation Warrant Premiums (5130), Bond Anticipation Notes (5140), Veteran's Memorial Funds Advance (5410), Common School Fund Advance (5420), Emergency Loan Principal (5440), School Bus Loans (5460) Grant Anticipation Notes (5470), and Energy Savings (5480) for selected funds for Period 1 and Period 2 of the calendar year listed

State Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 2100 through 3990 for selected funds for Period 1 and Period 2 of the calendar year listed

Federal Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts 4100 through 4990 for selected funds for Period 1 and Period 2 of the calendar year listed

Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Rainy Day Fund:* Fund 0610
- *Operational Funds:* Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Other Local Funds:* All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Operational Funds classifications
- *All Other Funds:* All funds of the school corporation not included in the above categories

Operating Referendum Revenue as Percent of Total Revenue

Operating Referendum Revenue: Form 9 data as submitted by the school corporations to DOE, Section 1, Referendum Tax Levy Fund (0160, 0161) receipts for Period 1 and Period 2 of the calendar year listed

Total Revenues: Form 9 data as submitted by the school corporations to DOE, Section 1, receipts for selected funds for Period 1 and Period 2 of the calendar year listed

Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

- *General Fund:* Fund 0100
- *Rainy Day Fund:* Fund 0610
- *Operational Funds:* Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- *Other Local Funds:* All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Operational Funds classifications
- *All Other Funds:* All funds of the school corporation not included in the above categories

General Fund Salaries and Benefits as Percent of General Fund Expenditures

General Fund Salary and Benefit Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100), salaries and benefits objects (110 through 290) expenditures for Period 1 and Period 2 of the calendar year listed

General Fund Expenditures: Form 9 data as submitted by the school corporations to DOE, Section 2, General Fund (0100) expenditures for Period 1 and Period 2 of the calendar year listed